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Trade and Development Board
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Intergovernmental Working Group of Experts on
International Standards of Accounting and Reporting
Thirty-second session
Geneva, 4–6 November 2015
Item 2 of the provisional agenda
Adoption of the agenda and organization of work

Provisional agenda and annotations

I. Provisional agenda

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II. Annotations to the provisional agenda

Item 1
Election of officers

1. In accordance with established practice, it is suggested that the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting elect a Chair and a Vice-Chair-cum-Rapporteur.

Item 2
Adoption of the agenda and organization of work

2. The Intergovernmental Working Group of Experts has three working days available to it. It is therefore suggested that the first plenary meeting on Wednesday, 4 November 2015 be devoted to procedural matters (items 1 and 2) and the introduction of item 3. Subsequent meetings may be devoted to detailed discussion of agenda item 3 and the introduction and detailed discussion of items 4, 5 and 6. The secretariat will prepare a tentative schedule indicating the issues to be dealt with by the meeting. This tentative schedule will be available on the first day of the session.

Documentation

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Item 3
Key foundations for high-quality corporate reporting: International audit and assurance requirements and good practices in their implementation

3. In concluding its deliberations at its thirty-first session, the Intergovernmental Working Group of Experts proposed, under the theme of key foundations for high-quality corporate reporting, international audit and assurance requirements and good practices in their implementation as one of its main agenda items for consideration at its thirty-second session. This area is one of the key components of the Accounting Development Tool developed by UNCTAD to assist countries in their efforts towards promoting high-quality corporate reporting. Accordingly, the UNCTAD secretariat has prepared the documentation below with a view to facilitating the deliberations of the Intergovernmental Working Group of Experts on this topic.

Documentation

TD/B/C.II/ISAR/73	Key foundations for high-quality corporate reporting: International audit and assurance requirements and good practices in their implementation

Item 4
Review of good practices on enhancing the role of corporate reporting in attaining sustainable development goals

4. During the thirty-first session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, delegates took note of the growing demand for useful, concise, reliable and comparable reporting, responsive to the challenges of the sustainable development agenda. The session highlighted the need for coordination and building synergies among existing requirements and initiatives on sustainability and non-financial reporting, such as environmental, social and corporate governance disclosure. Delegates requested the UNCTAD secretariat to work towards developing a cohesive approach to addressing sustainability reporting challenges, with a view to enhancing the role of corporate reporting in attaining sustainable development goals. Delegates also

requested the UNCTAD secretariat to form an ad hoc consultative group of experts to assist with the necessary preparatory work required to address this topic. Accordingly, the UNCTAD secretariat formed an ad hoc consultative group of experts and convened a meeting in Geneva on 24 March 2015. The UNCTAD secretariat has prepared the documentation below with a view to facilitating the deliberations of the Intergovernmental Working Group of Experts on this topic.

Documentation

TD/B/C.II/ISAR/74	Review of good practices on enhancing the role of corporate reporting in attaining sustainable development goals

Item 5
Other business

5. Under this agenda item, the Intergovernmental Working Group of Experts may wish to discuss the review of follow-up work on topics discussed at previous sessions, such as a guidance document on the monitoring of compliance and enforcement of corporate reporting requirements, as envisaged at the thirty-first session. The Intergovernmental Working Group of Experts may also consider allocating time to other international and regional organizations that are engaged in the area of corporate reporting for updates on their respective activities conducted during the intersessional period.

Item 6
Provisional agenda for the thirty-third session

6. The provisional agenda for the thirty-third session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting will be discussed, taking into account the outcomes of deliberations of the thirty-second session of the Intergovernmental Working Group of Experts as well as those of previous sessions.

Item 7
Adoption of the report

7. The Intergovernmental Working Group may wish to adopt agreed conclusions, as it deems necessary. The Chair may wish to produce a Chair's summary. The final report will be prepared under the authority of the Chair after the conclusion of the session. It will be submitted to the next session of the Investment, Enterprise and Development Commission.